

EXHIBIT B

INVOICE



Official Committee of Unsecured Creditors of Winc, Inc., et al
 unknown
 New York City, NY

Invoice Number 2217997
 Invoice Date 03/30/2023
 Client Number 044409

For Professional Services Rendered Through: February 28, 2023

<u>No</u>	<u>Reference</u>	<u>Hours</u>	<u>Total</u>
00004	Investigation, Due Diligence and Analysis	14.60	8,866.00
00005	Committee and Debtor Communications, Conference Calls and	11.30	7,310.00
00010	Claims Administration and Objections	5.20	3,456.00
00013	Professional Retention	5.70	2,141.50
00014	Fee Applications	19.00	8,945.50
00016	Disclosure Statement and Plan Matters and Solicitation	38.60	26,186.00
Totals		94.40	56,905.00

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Time Summary

	<u>Hours</u>	<u>Rate</u>	<u>Value</u>
<u>Partner</u>			
Christian M. McBurney	6.60	970.00	6,402.00
George P. Angelich	8.00	860.00	6,880.00
Justin Kesselman	19.50	660.00	12,870.00
<u>Associate</u>			
Anna Mandel	10.40	570.00	5,928.00
James E. Britton	30.90	570.00	17,613.00
Blended Rate for Attorneys: \$659.06			
<u>Paralegal</u>			
Lisa A. Indelicato	14.80	405.00	5,994.00
Alyssa Fiorentino	4.20	290.00	1,218.00
Totals	94.40		56,905.00

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Re: Investigation, Due Diligence and Analysis

<u>Date</u>	<u>Timekeeper</u>	<u>Narrative</u>	<u>Hours</u>	<u>Value</u>
02/01/23	Justin Kesselman	Attn to D&O insurance questions.	0.20	132.00
02/02/23	Anna Mandel	Review correspondence regarding liquidated trust and insurance policies in order to analyze policies in connection with trust.	0.30	171.00
02/02/23	George P. Angelich	Prepare for and confer with K. Clancy, V. Toppi, and J. Kesselman re forensic investigation into potential claims.	0.90	774.00
02/02/23	George P. Angelich	Review draft litigation hold letter.	0.20	172.00
02/02/23	Justin Kesselman	Mtg re D&O claims (.9)	0.90	594.00
02/04/23	Anna Mandel	Review, analyze and annotate insured's excess and primary insurance policies in order to advise the client regarding same.	2.80	1,596.00
02/06/23	Anna Mandel	Further review, analyze and annotate insured's excess and primary insurance policies in order to advise the client regarding same.	2.70	1,539.00
02/06/23	Anna Mandel	Draft and revise summary insured's excess and primary insurance policies in order to advise the client regarding same.	1.60	912.00
02/06/23	James E. Britton	Review and analyze motion to reject executory contracts and bar date motion (0.4); correspondence RE: same (0.2).	0.60	342.00
02/06/23	Justin Kesselman	Review information related to D&O policies.	0.80	528.00
02/07/23	Anna Mandel	Further draft and revise summary of coverage available under insured's excess and primary insurance policies in order to advise the client regarding same.	2.20	1,254.00
02/07/23	Anna Mandel	Further review and analyze insured's primary and excess insurance policies regarding coverage available to liquidating trust in order to advise the client regarding same.	0.80	456.00
02/07/23	Justin Kesselman	Attn to D&O insurance analysis	0.60	396.00

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<u>Date</u>	<u>Timekeeper</u>	<u>Narrative</u>	<u>Hours</u>	<u>Value</u>
		Fee Total	14.60	\$8,866.00

Timekeeper Summary:

<u>Timekeeper</u>	<u>Hours</u>	<u>Rate</u>	<u>Value</u>
George P. Angelich	1.10	860.00	946.00
Justin Kesselman	2.50	660.00	1,650.00
Anna Mandel	10.40	570.00	5,928.00
James E. Britton	0.60	570.00	342.00
Timekeeper Summary Total	14.60		\$8,866.00

Current Fees	\$8,866.00
Subtotal For This Matter	\$8,866.00

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 00005 Committee and Debtor Communications, Conference Calls and
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For Professional Services Rendered Through: February 28, 2023

Re: Committee and Debtor Communications, Conference Calls and

Date	Timekeeper	Narrative	Hours	Value
02/01/23	Lisa A. Indelicato	Internal discussions regarding Committee bylaws to be signed by new member.	0.20	81.00
02/02/23	James E. Britton	Phone call with Debtor professionals RE: claims (0.5); review and analyze draft hold letter (0.2); correspondence to committee RE: filing fee applications (0.2).	0.90	513.00
02/02/23	Justin Kesselman	Mtg with Debtor professionals (0.5)	0.50	330.00
02/02/23	Justin Kesselman	Emails with Debtors' counsel (0.2), review and revise litigation hold letter (0.4).	0.60	396.00
02/03/23	Justin Kesselman	Attn to agenda for committee call (.4)	0.40	264.00
02/06/23	Justin Kesselman	Review emails from Cohn Reznick re committee call (0.4); review email from J Britton re committee call (.2).	0.60	396.00
02/07/23	Alyssa Fiorentino	Review and circulate upcoming dates/deadlines.	0.20	58.00
02/07/23	Alyssa Fiorentino	Update to executed committee bylaws.	0.10	29.00
02/07/23	George P. Angelich	Prepare for and attend Committee conference call.	1.70	1,462.00
02/07/23	James E. Britton	Phone call with committee members RE: updates (1.2); correspondence RE: update and invoices (0.2).	1.40	798.00
02/07/23	Justin Kesselman	Prepare for (0.7) and participate in Committee meeting (1.3).	2.00	1,320.00
02/08/23	Justin Kesselman	Prepare email to Committee (0.5); review email from Hurford (0.1)	0.60	396.00
02/10/23	Justin Kesselman	Emails from Hurford (0.2), email from CohnReznick (0.1); email from RPA (0.1).	0.40	264.00
02/13/23	Alyssa Fiorentino	Circulate upcoming dates/deadlines.	0.10	29.00
02/14/23	Justin Kesselman	Attn to email from RPA	0.10	66.00
02/15/23	Justin Kesselman	Attn to question raised by committee member (.2), attn to email from RPA (0.1)	0.30	198.00
02/16/23	Justin Kesselman	Respond to email from A Miellke.	0.10	66.00
02/20/23	Justin Kesselman	Attn to email from Debtor's counsel.	0.10	66.00

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<u>Date</u>	<u>Timekeeper</u>	<u>Narrative</u>	<u>Hours</u>	<u>Value</u>
02/22/23	Alyssa Fiorentino	Review pleadings and circulate upcoming dates/deadlines.	0.10	29.00
02/24/23	James E. Britton	Correspondence RE: updates (0.2).	0.20	114.00
02/24/23	Justin Kesselman	Attn to emails with debtors' counsel.	0.20	132.00
02/27/23	James E. Britton	Draft update RE: recent filings (0.3).	0.30	171.00
02/27/23	Justin Kesselman	Review committee update (0.1); email from Debtor's counsel (0.1)	0.20	132.00
Fee Total			11.30	\$7,310.00

Timekeeper Summary:

<u>Timekeeper</u>	<u>Hours</u>	<u>Rate</u>	<u>Value</u>
George P. Angelich	1.70	860.00	1,462.00
Justin Kesselman	6.10	660.00	4,026.00
James E. Britton	2.80	570.00	1,596.00
Lisa A. Indelicato	0.20	405.00	81.00
Alyssa Fiorentino	0.50	290.00	145.00
Timekeeper Summary Total	11.30		\$7,310.00

Current Fees	\$7,310.00
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Subtotal For This Matter	\$7,310.00
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 00010 Claims Administration and Objections
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Re: Claims Administration and Objections

Date	Timekeeper	Narrative	Hours	Value
02/02/23	George P. Angelich	Review rejection motion.	0.20	172.00
02/02/23	George P. Angelich	Review draft claims bar date motion and correspond with J. Britton.	0.20	172.00
02/02/23	James E. Britton	Review and revise proposed bar date motion, order and notice (0.7).	0.70	399.00
02/02/23	Justin Kesselman	Attn to bar date motion	0.30	198.00
02/03/23	James E. Britton	Review changes to bar date order and correspondence RE: bar date order (0.2).	0.20	114.00
02/03/23	Justin Kesselman	Confer with G Angelich re creditor pool.	0.20	132.00
02/14/23	George P. Angelich	Follow up re bar date motion (.60) and Meta claim (.20).	0.80	688.00
02/21/23	Justin Kesselman	Attn to Debtor extension motions, status of bar date motion hearing.	0.30	198.00
02/22/23	James E. Britton	Review and analyze landlord proof of claim (0.2); review and analyze stipulation (0.2); correspondence RE: same (0.2).	0.60	342.00
02/22/23	Justin Kesselman	Attn to landlord stip.	0.20	132.00
02/23/23	Justin Kesselman	Attn to revised bar date order (.2); attn to hearing results (0.2)	0.40	264.00
02/24/23	James E. Britton	Review SOFA (0.2); correspondence RE: proof of claim and stipulation (0.2).	0.40	228.00
02/24/23	Justin Kesselman	Attn to issues re: landlord stip.	0.20	132.00
02/27/23	James E. Britton	Revise stipulation (0.4) and correspondence RE: same (0.1).	0.50	285.00
Fee Total			5.20	\$3,456.00

Timekeeper Summary:

Timekeeper	Hours	Rate	Value
George P. Angelich	1.20	860.00	1,032.00
Justin Kesselman	1.60	660.00	1,056.00
James E. Britton	2.40	570.00	1,368.00

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<u>Timekeeper</u>	<u>Hours</u>	<u>Rate</u>	<u>Value</u>
Timekeeper Summary Total	5.20		3,456.00
Current Fees			\$3,456.00
Subtotal For This Matter			\$3,456.00

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00013 Professional Retention

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Re: Professional Retention

Date	Timekeeper	Narrative	Hours	Value
02/01/23	Alyssa Fiorentino	Preparation of supplemental declaration.	2.30	667.00
02/01/23	George P. Angelich	Follow up re supplemental 2014 disclosure.	0.30	258.00
02/01/23	James E. Britton	Correspondence RE: retention application (0.2); call with A. Fiorentino RE: retention application (0.2).	0.40	228.00
02/01/23	Lisa A. Indelicato	Review 2014 search results (.5); internal discussions regarding connections with certain parties in interest and supplemental 2014 declaration (.8).	1.30	526.50
02/02/23	Alyssa Fiorentino	Discussions with team re: supplemental declaration.	0.30	87.00
02/06/23	Alyssa Fiorentino	Discussions with J. Britton re: supplemental declaration and review disclosures.	0.30	87.00
02/08/23	Alyssa Fiorentino	Review of ArentFox Schiff retention order.	0.20	58.00
02/15/23	Alyssa Fiorentino	Review and preparation of supplemental declaration.	0.30	87.00
02/15/23	James E. Britton	Review and revise supplemental declaration.	0.20	114.00
02/23/23	Alyssa Fiorentino	Follow-up re: supplemental declaration.	0.10	29.00
Fee Total			5.70	\$2,141.50

Timekeeper Summary:

Timekeeper	Hours	Rate	Value
George P. Angelich	0.30	860.00	258.00
James E. Britton	0.60	570.00	342.00
Lisa A. Indelicato	1.30	405.00	526.50
Alyssa Fiorentino	3.50	290.00	1,015.00
Timekeeper Summary Total	5.70		2,141.50

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Current Fees	\$2,141.50
Subtotal For This Matter	\$2,141.50

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 00014 Fee Applications
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Re: Fee Applications

<u>Date</u>	<u>Timekeeper</u>	<u>Narrative</u>	<u>Hours</u>	<u>Value</u>
02/01/23	George P. Angelich	Follow up re interim fee statement preparation.	0.20	172.00
02/01/23	Lisa A. Indelicato	Internal discussions regarding first monthly fee application.	0.60	243.00
02/01/23	Lisa A. Indelicato	Draft first monthly fee application of AFS.	3.20	1,296.00
02/01/23	Lisa A. Indelicato	Call with Mark Hurford regarding first monthly fee application.	0.20	81.00
02/02/23	Alyssa Fiorentino	Discussion with J. Britton re: monthly fee application.	0.10	29.00
02/02/23	George P. Angelich	Review draft first monthly application.	0.50	430.00
02/02/23	George P. Angelich	Correspond with J. Leamy re UST budget compliance guidelines.	0.20	172.00
02/02/23	James E. Britton	Review and analyze December invoice (0.4); correspondence RE: invoice and monthly fee application (0.2); review and revise monthly fee application (0.5); review and analyze CR invoice (0.2); review and analyze AMS invoice (0.2).	1.50	855.00
02/02/23	Lisa A. Indelicato	Draft first monthly fee application (1.8); discussions with George Angelich and James Britton regarding same (.3); further revise fee application (.4).	2.50	1,012.50
02/08/23	Alyssa Fiorentino	Discussion with J. Britton re: January monthly fee application.	0.10	29.00
02/08/23	James E. Britton	Correspondence RE: retention and invoices (0.2); review January invoice (0.3); review corrected December invoice (0.2).	0.70	399.00
02/08/23	Lisa A. Indelicato	Draft January monthly fee application.	1.80	729.00
02/08/23	Lisa A. Indelicato	Review invoices (.5). Work with Accounting regarding formatting of monthly invoices for December and January to be filed with the Court (.5). Review revised invoices (.5).	1.50	607.50
02/09/23	James E. Britton	Correspondence RE: fee applications and invoices (0.2); review and revise January	0.70	399.00

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<u>Date</u>	<u>Timekeeper</u>	<u>Narrative</u>	<u>Hours</u>	<u>Value</u>
		fee application (0.5).		
02/09/23	Lisa A. Indelicato	Revise and circulate December monthly fee application.	1.20	486.00
02/09/23	Lisa A. Indelicato	Revise and circulate January monthly fee application.	1.30	526.50
02/10/23	James E. Britton	Correspondence RE: finalizing fee applications and debtor's professionals.	0.20	114.00
02/10/23	Justin Kesselman	Attn to Cannacord fee app	0.20	132.00
02/10/23	Lisa A. Indelicato	Finalize monthly fee applications and send to local counsel for filing.	0.60	243.00
02/13/23	George P. Angelich	Review fee applications for filing.	0.30	258.00
02/13/23	James E. Britton	Correspondence RE: fee applications (0.2); review and analyze invoices of CR and AMS (0.3).	0.50	285.00
02/14/23	James E. Britton	Correspondence RE: fee applications .	0.20	114.00
02/14/23	Lisa A. Indelicato	Review interim compensation procedures order (.2); calendar critical dates (.2).	0.40	162.00
02/15/23	James E. Britton	Review and analyze AMS invoices for December and January.	0.30	171.00
Fee Total			19.00	\$8,945.50

Timekeeper Summary:

<u>Timekeeper</u>	<u>Hours</u>	<u>Rate</u>	<u>Value</u>
George P. Angelich	1.20	860.00	1,032.00
Justin Kesselman	0.20	660.00	132.00
James E. Britton	4.10	570.00	2,337.00
Lisa A. Indelicato	13.30	405.00	5,386.50
Alyssa Fiorentino	0.20	290.00	58.00
Timekeeper Summary Total	19.00		\$8,945.50

Current Fees	\$8,945.50
Subtotal For This Matter	\$8,945.50

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 00016 Disclosure Statement and Plan Matters and Solicitation
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Re: Disclosure Statement and Plan Matters and Solicitation

Date	Timekeeper	Narrative	Hours	Value
02/09/23	Justin Kesselman	Attn to plan/trust issues	0.70	462.00
02/14/23	James E. Britton	Begin reviewing combined plan and disclosure statement (0.8); continue reviewing plan and disclosure statement (2.5).	3.30	1,881.00
02/15/23	James E. Britton	Continue reviewing and analyzing plan and disclosure statement (3.0); revise plan and disclosure statement (2.9).	5.90	3,363.00
02/16/23	James E. Britton	Finish revising plan and disclosure statement (2.7); case law research RE: UST fees (0.3); correspondence RE: plan and UST fees (0.3); begin drafting creditor trust agreement (0.7).	4.00	2,280.00
02/16/23	Justin Kesselman	Attn to plan revisions and confer with J Britton re the same (1.3)	1.30	858.00
02/17/23	George P. Angelich	Proposed comments to plan.	0.60	516.00
02/17/23	James E. Britton	Correspondence RE: plan and disclosure statement (0.2); finish drafting trust agreement (4.5).	4.70	2,679.00
02/17/23	Justin Kesselman	Review and revise plan/DS (3.1), email outlining issues (0.7), email to C. McBurney re tax implications of plan (.4)	4.20	2,772.00
02/20/23	Justin Kesselman	Confer with C. McBurney re plan tax issues.	0.10	66.00
02/21/23	Christian M. McBurney	Review tax requirements for a valid liquidating trust; email to J. Kesselman requesting Plan and Disclosure drafts and review response; go through Creditor Trust Agreement and Plan/Disclosure to check the requirements for a liquidating trust have been met; prepare notes regarding same.	2.70	2,619.00
02/21/23	James E. Britton	Review and analyze motions to extend exclusivity period and motion to extend removal deadline (0.3); correspondence RE: same (0.2); review schedules RE: same (0.2).	0.70	399.00

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<u>Date</u>	<u>Timekeeper</u>	<u>Narrative</u>	<u>Hours</u>	<u>Value</u>
02/22/23	Christian M. McBurney	Prepare detailed liquidating trust tax comments on the Plan/Disclosure and send to J. Kesselman; prepare detailed liquidating trust tax comments on the Creditor Trust Agreement and send to J. Kesselman; review the general tax discussion in the Plan/Disclosure; research 80 percent limitation of the use of NOL carryforwards and add that to the tax discussion; prepare comments and send same to J. Kesselman.	2.60	2,522.00
02/22/23	James E. Britton	Review and analyze changes to plan and disclosure statement and comments (0.3); correspondence RE: plan and disclosure statement and other items (0.2); revise plan and liquidation trust agreement (0.9).	1.40	798.00
02/22/23	Justin Kesselman	Attn to tax issues with plan and trust agreement.	0.50	330.00
02/24/23	George P. Angelich	Review motion to extend exclusivity and related correspondence.	0.30	258.00
02/24/23	Justin Kesselman	Confer with A Saccullo re plan.	0.20	132.00
02/27/23	James E. Britton	Correspondence RE: plan and disclosure statement (0.2); revise liquidation trust agreement (0.2).	0.40	228.00
02/27/23	Justin Kesselman	Attn to Saccullo plan comments.	0.40	264.00
02/28/23	Christian M. McBurney	Review email from J. Kesselman regarding Debtor holding alcohol licenses; begin research and analysis of liquidating trust tax requirements regarding same; prepare questions on background facts and send to J. Kesselman; email exchange with J. Kesselman on transition services.	1.30	1,261.00
02/28/23	George P. Angelich	Review issues re draft plan.	1.60	1,376.00
02/28/23	Justin Kesselman	Attn to plan and trust revisions (1.3; email to Hurford re the same (.2), emails to C Mcurney re the same (0.2)	1.70	1,122.00
Fee Total			38.60	\$26,186.00

Timekeeper Summary:

<u>Timekeeper</u>	<u>Hours</u>	<u>Rate</u>	<u>Value</u>
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044409 Official Committee of Unsecured Creditors of Winc, Inc., et al
00016 Disclosure Statement and Plan Matters and Solicitation
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Timekeeper	Hours	Rate	Value
Christian M. McBurney	6.60	970.00	6,402.00
George P. Angelich	2.50	860.00	2,150.00
Justin Kesselman	9.10	660.00	6,006.00
James E. Britton	20.40	570.00	11,628.00
Timekeeper Summary Total	38.60		26,186.00

Current Fees	\$26,186.00
Subtotal For This Matter	\$26,186.00

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Current Fees For All Matters	\$56,905.00
Total Amount Due This Invoice	<u>\$56,905.00</u>